



JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

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You inquire whether the Massachusetts sales tax applies to the sale of a Instant Protein Energy Bar.

The Energy Bar is carob coated, cocoa flavored and contains a substantial amount of sugar and other sweeteners. Other major ingredients include vegetable oils and peanut butter. It also contains vitamins and minerals. The bar is sold in a foil wrapper.

Massachusetts General Laws Chapter 64H, Section 6(h) exempts from taxation sales of food products for human consumption. "Food products" is defined to include "...sugar and sugar products, candy and confectionery;...". Specifically excluded from the definition of food products are "...medicines, tonics and preparations in liquid, powdered, granular, tablet, capsule, lozenge and pill form sold as dietary supplements or adjuncts."

Based on the foregoing it is ruled that the Energy Bar, which is sold in a wrapper and consists principally of sugars, vegetable oils, peanut butter and cocoa, is a food product within the meaning of Chapter 64H, Section 6(h) and is exempt from the sales tax when not sold by a restaurant as defined in Chapter 64H, Section 6(h).

Very truly yours,

Joyce Hampers
Commissioner of Revenue

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